

2023

SUSTAINABILITY REPORT

Non-financial statement

Reporting information

General information

This section of the report relates to the 2023 financial year and, unless stated otherwise, to Viscom AG, the largest company of the Viscom Group in terms of revenue and number of employees. Additionally, Viscom's products are developed and manufactured exclusively at the Hanover site, which is Viscom AG's home base. When reading this non-financial statement, it is important to note in particular that the previous year's figures were not part of the audit and only the figures for the 2023 financial year were audited by the auditor. The previous year's figures were calculated using the same system as for the 2023 figures.

Use of a framework

The Company made a conscious decision not to use a single framework (e.g. Global Reporting Initiative (GRI) or German Sustainability Code) because this is not considered necessary given the fact that the definitions of materiality deviate from the definition pursuant to the German Commercial Code (HGB). These frameworks did, however, give us a guideline when preparing the report.

Presentation of business model and risks

Please refer to the detailed information in the 2023 Group Management Report section entitled "Basic information on the Group" for a description of the Viscom Group's business model. Viscom's materiality analysis did not identify any risks pursuant to section 289c(3) HGB relating to non-financial aspects.

Sustainability management

Responsibility

The Viscom Executive Board has overall responsibility for sustainability. Issues relating to sustainability that are not compliance or HR matters are the responsibility of the designated Integrated Management and Sustainability Officer, who reports

directly to the Executive Board. Responsibility for compliance matters lies with the Company's Compliance Officer, who also reports directly to the Executive Board. HR matters are assigned directly to the CFO responsible.

Although Viscom does not just fulfil its responsibility within the Group alone. Viscom's products help customers to make their production processes more efficient and sustainable as well. Viscom's state-of-the-art inspection systems are used wherever the inspection of electronic assemblies and mobile devices is essential. This makes Viscom's high-precision inspection solutions an important component of quality control and process optimisation in industrial electronics production. Its high-end products identify nonconformance in customers' production as early as possible in order to minimise rejects and the number of faulty end products. This prevents electronic waste, protects resources and lowers energy consumption on its customers' production lines. Viscom's products are also designed for minimum space requirements in order to reduce packaging and weight during transportation. The Company takes care to preferably use environmentally friendly materials and environmentally compatible processing when developing and producing its inspection systems. It attaches particular importance to high levels of energy efficiency, which it ensures through the use of efficient control and lighting technology as well as high-performance computers.

The topic of sustainability is playing an increasingly pivotal role not just for Viscom and its customers, but also for its other stakeholders – especially its suppliers, employees, shareholders, financial institutions and the general public. Viscom first decided to publish a dedicated report on environmental, labour and social aspects, the diversity concept, and the ways in which it acts in accordance with internal policies and the law in the 2022 annual report, and so this report contains the relevant information for the 2023 financial year. The report also includes the consolidated non-financial report of Viscom AG pursuant to section 315b(3) HGB. Additionally, the report satisfies the

requirements of Regulation (EU) 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereinafter EU Taxonomy Regulation).

Viscom has been a member of the Blue Competence sustainability initiative of the German Mechanical Engineering Industry Association (VDMA) since 2014. Blue Competence partners undertake to uphold the twelve sustainability principles for mechanical and plant engineering as a means of expressing their commitment to sustainable activity in strategic, operational, cultural and communication contexts. Resource efficiency and cost efficiency have always been two sides of the same coin when it comes to mechanical engineering. By bringing together the participating companies, Blue Competence aims to demonstrate that acting sustainably is not only good but beneficial.

With all Viscom stakeholders increasingly focusing on sustainability, following extensive discussion in 2021 the Supervisory Board decided to expand the former remuneration system to include sustainability criteria. In addition to financial indicators, the performance criteria for the determination of variable remuneration for all Executive Board contracts will include sustainability criteria such as employee turnover and energy consumption. This decision was made by the Supervisory Board to place an even greater emphasis on sustainability. Further information can be found in the remuneration report for the 2023 financial year in accordance with section 162 of the German Stock Corporation Act (AktG), and the report can be found on the Company's website www.viscom.com/en under Company/Investor Relations/Corporate Governance/Compensation of the Executive Board and Supervisory Board.

The next section of the non-financial report will present the materiality analysis, which aims to provide greater detail around Viscom's understanding of sustainability. It will be followed by a description of the material topics identified. In the final section, the Company will present EU Taxonomy data for the first time.

Viscom's continued goals are to continuously enhance and expand its reporting and to define specific sustainability targets for the future.

Materiality analysis

In the 2023 financial year, the Company carried out its first materiality analysis on sustainability topics to hone in specifically on topics of relevance for Viscom and its stakeholders. The results have been transferred to the table below. It presents the sustainability-related topics of particular relevance for Viscom and its stakeholders. A double materiality analysis was performed to ascertain which sustainability-related topics are particularly relevant for Viscom. One of the two double materiality perspectives is the outside-in perspective, which analyses the impact that sustainability topics have on Viscom. The other perspective is the inside-out perspective, which examines the impact of Viscom's business activities on sustainability topics. The analysis was based on a longlist of sustainability-related topics, which was derived taking into account the GRI standards and the European Sustainability Reporting Standards (ESRS). In addition, Viscom's risk management process already examined a number of sustainability-related topics and the relevant topics were also included in the longlist.

Following a consultation with the Executive Board, employees, suppliers, customers, shareholders, financial institutions and the general public were all identified as principal stakeholders. A representative from within the Company was elected for each stakeholder group and surveyed on the relevance of the longlist topics on a representative basis. This process used a rating system that was converted into a score ranging from zero ("no relevance") to three ("high relevance") in order to identify topics of particularly high stakeholder relevance.

The inside-out analysis used the same scoring system of zero to three to assess the probability of occurrence of these topics as well as Viscom's possible influence and Viscom's impact on these topics.

The same scoring system was used in the outside-in analysis to assess their probability of occurrence and their impact on Viscom's assets, liabilities, financial position and financial performance, its reputation, its strategy and its governance.

The compiled shortlist not only provides greater detail on the impact of business activities on the aspects of environmental

matters, employee matters, social matters, corruption and bribery and human rights specified in section 289c(2) HGB and on the diversity concept (section 289f(2) no. 6 HGB), but also identifies sustainability-related topics of material importance for the development and performance of Viscom's business and Viscom's position.

Materiality analysis – overview of the sustainability topics relevant for Viscom

	Sustainability-related topics pursuant to section 289 et seq. HGB	Overarching topic for Viscom	Material topics for Viscom identified within the scope of an inside-out and outside-in analysis
Environment	Environmental aspects	Environment and climate	Climate change mitigation Air pollution Energy consumption Materials
		Circular economy	Waste and resource use
Social	Labour and social aspects and diversity concept	Employees as an essential part of business success	Secure employment
			Health protection
			Training and skills development
			Exclusion of forced or child labour
		Diversity concept	Diversity Gender equality including equal pay for equal work
Governance	Corruption and bribery and human rights	Sustainability of the supply chain	Supplier management and procurement practices
			Exclusion of forced or child labour
			Avoidance of corruption and bribery
			Protection of whistleblowers
	Other topics	Acting in accordance with policies and the law	Corporate culture that considers compliance to be vital
		Value creation	Viscom's economic output
		Quality	Quality assurance and product safety
		Data security	Digitalisation and cyber security

Environmental aspects

ENVIRONMENT AND CLIMATE

Viscom is aware of its responsibility to protect the environment and the climate and would like to do its bit in this regard.

Concept

The management concept outlined below is still being developed, and so only the elements that have been defined so far will be presented. The current target wording will eventually be replaced by a more specific target definition.

The international standard ISO 14001 defines requirements for an environmental management system that enables an organisation to improve its environmental performance, fulfil statutory and other obligations and achieve environmental targets. Central elements are planning, execution, control and improvement with a view to the organisation's environmental targets and environmental guidelines. Viscom continues to pursue the medium-term objective of implementing an environmental management system on the basis of ISO 14001 with an even more pronounced focus on ambitious and measurable targets by 2025. This has entailed taking organisational steps to lay the groundwork for successful implementation. These steps include aiming at an integrated management system that leverages synergies to implement related management systems on a common basis, and the definition of the required roles and responsibilities.

One important aspect in connection with the environment is the quantity of CO₂ emissions originating from Viscom's economic activities. As a first step, the Company is focusing on CO₂ emissions that it can influence directly, i.e. Scope 1 and 2 emissions according to the Greenhouse Gas Protocol. Scope 1 encompasses all direct CO₂ emissions caused by the Company, including as a result of fuel consumption, while

Scope 2 encompasses indirect CO₂ emissions in connection with energy purchased from a utility company and supplied via the grid. The relevant aspects for Viscom in this respect are gas and fuel requirements (Scope 1) and purchased electricity (Scope 2). No data on Scope 3 emissions has been collected to date. At present, Viscom's vehicle fleet mainly comprises petrol and diesel vehicles. Although some of the vehicles in the fleet are already hybrid or electric, the Company intends to gradually replace leasing returns with generally lower-consumption vehicles and additional hybrid and electric vehicles in order to reduce its Scope 1 emissions going forward.

A substantial proportion of the Company's Scope 2 emissions results from procuring electricity required for its operations. Although some of the Company's electricity requirements are covered by its own photovoltaic system at the Hanover site, purchased electricity is not yet procured from renewable sources. A significant expansion of the photovoltaic system to just over twice its current generation capacity was resolved in the 2022 financial year, and from mid-2024 onwards; this should put Viscom in a position to generate a large proportion of the electricity required for its operations on its own. In addition to this ongoing project, the Company is currently analysing the possibilities for switching to 100 % renewable electricity and the potential timeframe for doing so.

The term "conflict minerals" describes materials such as tin, tantalum, gold and tungsten and their derivatives whose mining in territories such as the Democratic Republic of Congo and neighbouring crisis regions can give rise to social and ecological harms. Viscom is aware of the harms typically involved in the mining of conflict minerals. It recognises its responsibility and expressly supports all legal steps preventing the illegal trade of conflict minerals. Viscom expects its suppliers to comply with all the provisions on "conflict minerals" and will invoke this in its general purchasing terms in the future.

Water consumption as an additional topic with no relation to materiality

Water consumption was classed as immaterial as no water is consumed in the production of inspection systems, and so the topic is of little relevance for most stakeholders. However, water consumption is an important issue when it comes to protecting the environment and the climate and is a topic of relevance for a small group of stakeholders. In order to help minimise the Company's impact on the water cycle, rainwater is used in some of its sanitation facilities and it takes care to ensure that water is generally used sparingly.

Results

In 2023, Viscom recorded Scope 1 and 2 CO₂ emissions totalling 1,281 t, which was on a par with the previous year (previous year: 1,281 t). Although by contrast, the Group's revenue and production volume increased substantially by 12.6 % in the 2023 financial year.

At Scope 1 level, 972 t (previous year: 984 t) or around 81 % of emissions related to petrol and diesel consumption for the Company's vehicle fleet, while the remainder of around 19 % related to natural gas consumption. Viscom uses natural gas almost exclusively for heating company buildings. A total of 932,208 kWh of natural gas was consumed in 2023 (previous year: 974,040 kWh), meaning that natural gas consumption was reduced by 4.3 % thanks to various savings measures.

Scope 2 emissions of 309 t (previous year: 297 t) resulted from the purchase of electricity. Total electricity consumption in 2023 amounted to 953,478 kWh (previous year: 923,220 kWh), of which 108,169 kWh (previous year: 110,604 kWh) or 11.3 % was covered by the proprietary photovoltaic system on the roofs of the headquarters in Hanover.

The effectiveness of measures intended to prevent the trade of conflict minerals cannot currently be verified by the recording of metrics.

Key performance indicators for environment and climate*		2023	2022**
CO ₂ emissions, Scope 1	in t	972	984
CO ₂ emissions, Scope 2***	in t	309	297
	Total in t	1,281	1,281
Electricity consumption	in kWh	953,478	923,220
Of which renewable electricity generated by in-house photovoltaic system	in %	11.3	12.0
Consumed renewable energy generated by in-house photovoltaic system	in kWh	108,169	110,604
Electricity generated by in-house photovoltaic system and fed into the electricity grid	in kWh	62,725	73,944
Capacity of in-house photovoltaic system	in kWp	180	180
Gas consumption	in kWh	932,208	974,040
Water consumption****	in m ³	1,860	2,062
Procurement volume (Viscom AG)	in K€	48,274	42,953
Of which in Germany	in %	80.5	80.6

* The figures in the table relate to the Hanover site (Viscom AG and Exacom GmbH).

** The previous year's figures were not included in the first-time audit of the non-financial statement by the auditor.

*** Contrary to the requirements of the Greenhouse Gas Protocol, there was no calculation of market-based emissions.

**** The water consumption figures for the 2022 and 2023 financial years are unaudited.

CIRCULAR ECONOMY

Waste is produced in the course of business activities at Viscom AG, particularly as a result of production processes. Such waste includes metal residues generated during production and plastic, card or paper packaging material. In addition, the system itself – as an output of the production process – must also be disposed of at the end of its life cycle.

Concept

The management concept outlined below is still being developed, and so only the elements that have been defined so far will be presented. The current qualitative ambitions will eventually be replaced by an explicit target definition.

Viscom AG's ambition is to continue to largely prevent, recycle or at least professionally dispose of all production waste generated, dependent on the size of the organisation, in order to minimise negative environmental impacts. Additionally, efforts will continue to be made to reduce the amount of paper waste, for example, generated in the administrative buildings by raising employee awareness. Another initiative involves the use of shuttle containers, which are reusable containers used for shipping parts that help to cut down the amount of packaging materials used.

Viscom systems can have a useful life of up to 25 years. After this period, all customers have the option of having an installed system disposed of by Viscom AG. Doing this, Viscom AG meets the requirements of the German Electrical Devices Act (ElektroG) and ensures that the systems and their components are broken down in line with the relevant provisions and professionally disposed of by a certified waste disposal company. The majority of the components, such as sheet metal and the body of the systems, can be recycled, allowing the materials to be returned to the resource cycle for other uses.

Results

Because the concept is still being developed and there are no targets that can quantitatively be measured, it is not yet possible to present any results for resource conservation and waste reduction.

Labour and social aspects and diversity concept

EMPLOYEES AS AN ESSENTIAL PART OF BUSINESS SUCCESS

Motivated and healthy employees with outstanding personal and professional qualities are essential to Viscom's long-term success. The prevailing labour shortage makes it even more important to retain good employees as well as encourage prospective new employees to join Viscom.

Concept

The sub-concept, containing the targets and ambitions partly supported by KPIs, as well as the initial package of measures for implementation, is outlined below. The Company is currently working on fleshing out the targets and measures.

One important factor for employees is safety/security. There are two aspects to this: protecting health and safety in the workplace and also ensuring job security itself; in other words, confidence in the Company's long-term positive development.

Viscom aims to prevent workplace accidents and health risks in the workplace and to further reduce the average amount of sick days taken. The obligations under the German statutory accident insurance scheme are met through measures such as offering occupational health care to employees and appointing a safety officer, who carries out annual occupational safety training sessions. Viscom also has an occupational health management system and offers its employees exercise classes, fitness cards, health days, and weekly fruit and vegetable boxes to help them look after their health.

The training and development of employees is becoming even more important in light of the growing labour shortage. Accordingly, Viscom intends to step up its activities in the area of training in future and offer employees a wide range of opportunities for developing their existing skills or learning new things. Needs-based training is provided to equip employees with the necessary skills to cope with changed requirements or work processes and new technologies, thereby investing in their continued employability over the long term. To this end, Viscom has introduced the learning management system (LMS) in the form of the Viscom Academy. Employees and customers have been able to use the Viscom Academy since August 2023. Participants receive an invitation to take part in training via the WEB application. The first e-learning modules have been created, and these are replacing in-person training sessions for these topics. Going forward, a blended learning concept offering a mix of live online training, e-learning and in-person training sessions will reduce the number of in-person-only events. Viscom is also continuously investing in the skills and internal and external training of its employees.

As well as benefiting its own employees, Viscom wishes to take early steps to recruit prospective future workers and retain them for the Company. The successful transfer of scientific findings into practical applications has been an important building block of Viscom's research and development work for several years now. Together with the University of Hanover, Viscom is promoting such a transfer process within the scope of research and development projects, in which scientific knowledge is applied in developing solutions to specific issues relevant to the market. By offering a number of internships and bachelor's and master's theses, the Company gives students an insight into the practical world of work and an opportunity to discover more about Viscom.

Job security is ensured through a corporate policy that takes a long-term view where possible. Flexible working-time models, remote work and a company child care centre help employees to achieve a healthy work-life balance.

Viscom has been running its own child care centre, Vikis, since 2009. The aim is to help Viscom employees to return to work quickly following their parental leave and hence improve their work-life balance. The centre is located very close to Viscom AG's headquarters and provides care for as many as 15 children up to three years of age. The team consists of four dedicated child care practitioners. A favourable staff-to-child ratio enables the team to address the needs of each child and encourage their development in a targeted way.

Results

The health management offerings and general employee satisfaction, along with other factors, have a positive effect on the average sick days (paid days of absence due to illness / target working days) taken per year, producing a figure of 3.9 % in 2023 (previous year: 3.6 %). This was well below the comparable figure of 7.2 % (previous year: 7.0 %) for the German mechanical engineering industry.

The average length of service for Viscom employees of 11 years reflects the effectiveness of the measures taken to help employees achieve a healthy work-life balance and shows that Viscom attaches considerable importance to secure employment. Employee turnover (leavers / average headcount) in 2023 is still rather low at 4.0 %, but has gone up compared with the previous year's figure of 2.0 %.

The Company invested a total of EUR 232 thousand in employee training in the past year (previous year: EUR 168 thousand). The investment is higher than the year before, even in relation to the increased number of employees. In addition to training its existing employees, in 2023 the Company continued to intensify its investment in prospective future employees in cooperation with universities by offering a number of internships and bachelor's and master's theses. The Company offered five internships, some of which were in connection with bachelor's and master's theses, carried out other internships for school children and employed three working students.

Key performance indicators for employees as an essential part of business success (Viscom AG)		2023	2022
Average absence rate p.a.	in %	3.9	3.6
Average length of service	in years	11.2	11.2
Employee turnover	in %	4.0	2.0
Expenditure on training	in K€	232	168

DIVERSITY CONCEPT

Concept

The following section will outline the diversity concept and the targets derived from it. The continued refinement of the overall concept for labour and social aspects and diversity may mean that additional targets and measures will be added in future.

With the expert guidance of the Chairwoman of the Supervisory Board, Prof. Morner, an overarching concept was established to further promote employees' management skills and opportunities for advancement. This concept is subject to ongoing development. It includes a diversity concept that is intended to strengthen the principle of equal opportunity. All employees should have equal opportunities for advancement at Viscom AG and within the Group as a whole. This is encouraged by set quotas, for example.

Viscom aspires to become even more attractive to female employees. As a first step towards achieving this, the Executive Board of Viscom AG passed a resolution on 30 June 2020 setting targets for the share of women in the two management levels below the Executive Board. The Executive Board set a target of a share of women of 25 % in both the top national management level and the management level below that. These targets are to be achieved by 30 June 2025.

In accordance with section 111(5) AktG, Viscom AG's Supervisory Board is required to set targets for the share of women on the Executive Board. Following extensive discussion, the Supervisory Board of Viscom AG resolved on 5 May 2023 to set a target for the share of women on the Executive Board of one woman, equivalent to around 33 % on a three-person Executive Board. This target must be achieved by 4 May 2028.

Results

At the end of the 2023 financial year, the Viscom Group had a total of 600 employees, 98 of whom were women (previous year: 89). This represents a ratio of around 16 % (previous year: 16 %). The Viscom Group currently has 25 apprentice positions in various commercial and technical professions (previous year: 20). Viscom AG, as the largest company of the Viscom Group, had 406 employees at the end of the 2023 financial year (previous year: 388), thereby accounting for 68 % of the Group's total workforce (previous year: 68 %).

In the interests of equal opportunity and the role model function this entails, the Executive Board and Supervisory Board welcome the fact that, in Prof. Dr. Michèle Morner, 33 % of the positions on the Supervisory Board are now held by women and the set target has been achieved. Efforts are being stepped up to meet the ratio of a 25 % share of women in the two management levels below the Executive Board by 30 June 2025.

Key performance indicators for diversity concept		2023	2022
Total employees, Viscom Group		600	571
Of which women		98	89
Trainees		25	20
Total employees, Viscom AG		406	388

SOCIAL ENGAGEMENT

As an internationally active company, Viscom takes its responsibility to society extremely seriously and believes that its commitment in this area represents an important factor in its long-term business success.

Concept

In cooperation with its shareholder, the Viscom Foundation established by the Company founders, Mr. Volker Pape and Dr. Martin Heuser, Viscom AG pursues scientific, cultural and regional non-profit aims. It seeks to promote scientific activities in industrial image processing and artificial intelligence. It also supports technical training initiatives, for example by awarding scholarships. Another material purpose of the foundation is to support social welfare institutions and associations in Lower Saxony and the state capital Hanover. Musical training, performances and concerts are also promoted. The foundation generates its income from dividends paid by Viscom AG, which are used to finance the purposes of the foundation.

Viscom is involved in a number of projects as a donor and sponsor. A strategic focal point is placed on initiatives relating to the Company's business activities and priority is given to projects and initiatives in the area of education and science.

Viscom offers apprenticeship opportunities to people in cooperation with SINA, Diakonisches Werk Hannover's programme for social integration. A church welfare institution for youth employment assistance, SINA provides unemployed young women who are making the transition from school to work, with individual support, social stabilisation and a wide range of qualification, employment and training opportunities in cooperation with companies.

Results

Viscom currently has one apprentice employed through the SINA programme.

Viscom AG is also a member of Wissensfabrik, which aims to better prepare Germany for the future and prepare the next generation for global competition by pooling the resources of over 130 companies and foundations set up by companies. Wissensfabrik is involved in educational projects around Germany and supports business start-ups and young entrepreneurs. In Hanover, Viscom works with the Kind Wissen Zukunft association (KiWiZ e. V.) to deliver Wissensfabrik's educational projects. One key element of the initiative involves specially designed construction kits that allow children at primary schools and kindergartens to have fun developing and realising technical projects with the assistance of teaching staff. By providing practical, hands-on projects like these free of charge, Viscom helps children and young people to gain their first experience of technical applications through play, giving them access to science, technology, engineering and mathematics (STEM) and helping them to develop a love for these subjects.

Corruption and bribery and human rights

SUSTAINABILITY OF THE SUPPLY CHAIN

The majority of parts are procured from Germany and specifically from the local Hanover area, and Viscom considers this to be an important aspect of sustainability when it comes to environmental impact and supply chain resilience alike.

Concept

The concept, containing the targets and ambitions partly supported by KPIs, and the initial package of measures for implementation, is outlined below. The Company is currently working on fleshing out the targets and measures.

A regional procurement policy in Germany ensures high-quality parts, safeguards jobs and conserves resources by ensuring short transportation routes. However, Viscom is not able to apply this policy for all specialist parts and applications, meaning that it is also reliant on international supply chains.

With its purchasing terms, the Company strives to ensure that all Viscom suppliers, including those outside Germany, operate in a resource-efficient manner. In addition to important parameters, such as general contractual conditions, quality requirements and payment terms, Viscom's general purchasing terms require the Company's suppliers to operate in a resource-efficient manner, meaning that sustainability aspects should be taken into account in their business activities. Going forward, Viscom will also include within its general purchasing terms a requirement for its suppliers to exclude forced or child labour. Viscom considers its general purchasing terms to be a core component of its relationships with all suppliers.

The Corporate Compliance Policy stipulates how to deal with business partners and government institutions, how to maintain secrecy, independence and objectivity and how to act in cases of conflict of interest. These principles include the avoidance of corruption and cartel agreements.

A whistleblower system enables all stakeholders to report potential legal infringements to Viscom AG. This allows the Compliance Officer and the Executive Board to work towards investigating the allegations, containing the damage or preventing any further damage.

Results

The procurement volume from Germany was 80.5 % in 2023 (previous year: 80.6 %).

No tip-offs regarding potential legal infringements within the supply chain were reported to Viscom via the whistleblower system in 2023.

ACTING IN ACCORDANCE WITH POLICIES AND THE LAW

Viscom considers law-abiding conduct by all market participants to be an important aspect of sustainability. Viscom therefore aspires for all its employees and management bodies to think and act in accordance with the law at all times. Compliance

with company-specific policies as well as statutory provisions forms an integral part of working life for all Viscom employees. Innovation, reliability and fairness should be the drivers of business success.

Concept

Corporate governance is a key cornerstone of the Viscom Group and is defined as the legal and de facto regulatory framework for managing and monitoring a company. The German Corporate Governance Code sets out principles, recommendations and suggestions for the Executive Board and the Supervisory Board that are intended to help ensure that the Company is managed in the Company's best interests. The Executive Board and Supervisory Board of Viscom AG are committed to the principles of good corporate governance and refer to the disclosures in the Corporate Governance Statement pursuant to sections 289f and 315d HGB. This statement can be found on the Company's website www.viscom.com/en under Company/ Investor Relations/Corporate Governance.

Viscom is committed to acting in accordance with the law and the applicable regulations and takes the resulting obligations extremely seriously. The corresponding principles are set out in the Corporate Compliance Policy, which includes compliance with data security guidelines, equal opportunity, and adherence to product safety and occupational health regulations. More detailed disclosures on corporate compliance can be found on the Company's website www.viscom.com/en under Company/ Profile/Corporate Compliance. All managers are required to organise their area of responsibility in such a way as to ensure compliance with the Corporate Compliance Policy, company-specific regulations and statutory provisions. The principles are available to Group employees on the intranet, where they can be accessed at all times in German and English. Viscom also provides its employees with guidance on identifying legal infringements and possible breaches of applicable regulations at an early stage and preventing them from occurring. If any instances of deviation are identified by parties internal or

external, these can be reported to the Company's Compliance Officer, whose contact details can also be found on the aforementioned website under Corporate Governance. If a report is made, there is a set process in place to investigate the matter.

Results

Because the concept is still being developed, there are no targets as of yet.

One compliance case was reported via the whistleblower system in 2023. The Compliance Officer and management team carried out a detailed investigation, assessed the results and took action. In future, the Company wants to ensure that its employees are even more aware of compliance issues such as corruption and bribery, insider training and occupational health and safety and that they are informed about potential legal risks in order to avoid breaches of compliance. This is to be achieved throughout the Group primarily using the learning management system (LMS).

Other topics

VALUE CREATION

Sustainability – understood both as thinking financially in the long term as well as in its environmental aspect – is an integral part of the Viscom Group's business activities.

Concept

Viscom's long-term economic output is regarded as a core element of its sustainability efforts, and this has been confirmed by the materiality analysis. Neither Viscom nor its stakeholders believe that aligning the Company and corporate decisions to the topic of sustainability alone is constructive. Viscom wishes to consider both elements – sustainability and economic output – together to ensure that it is always in a position to secure jobs for the future, make investments in sustainability issues and contribute to the prosperity of society. Viscom has

set itself the aim of operating profitably, measured by a positive EBIT result. The concept and measures are outlined in the Group Management Report section entitled "Business model of the Group" under "Management system".

Results

In the 2023 financial year, Viscom achieved positive EBIT of EUR 6,611 thousand and met the target it had set itself for economic output. Please refer to the description in the Group Management Report section entitled "Results of operations" for more information.

QUALITY

Since 2005, Viscom's in-house quality management system has been comprehensively certified in accordance with DIN EN ISO 9001. This covers all aspects of value creation, from the development, production and sale of assembly groups, micro and X-ray inspection systems through to general industrial image processing.

Concept

The management concept on quality is still being developed at the moment, and there is no defined target as of yet.

Viscom is committed to ensuring the consistently high quality of its products and solutions, as this represents an important purchase criterion for customers. High-quality products and solutions also fulfil an important sustainability criterion thanks to their durability. Because customers set out specific quality parameters in their purchasing terms, Viscom believes there is a link between satisfying high quality requirements and compliance/governance in terms of compliance with regulations.

Results

Because the concept is still being developed and there are no targets that can quantitatively be measured, it is not yet possible to present any results.

DATA SECURITY

The secure handling of all forms of data is playing an increasingly pivotal role for companies.

Concept

Compliance with data protection regulations and also the security of IT systems and systems that exchange data are not only an important factor in the digital age but are also part and parcel of good corporate governance. Viscom wishes to make continuous improvements on this front.

Results

Viscom has been TISAX certified since 2023. TISAX is a trusted assessment and exchange mechanism for information security in the automotive industry. It focuses specifically on data protection, data integrity and data availability in the manufacturing process and in the operation of vehicles. The TISAX certification gives automotive industry customers assurance that Viscom satisfies relevant requirements in the area of information security.

EU Taxonomy

EU TAXONOMY DISCLOSURES

In its 2023 sustainability report, Viscom will be making disclosures as laid down in Delegated Regulation 2020/852 (Taxonomy Regulation) for the first time.

Viscom is not affected by any economic activity related to energy generation from fossil gas or nuclear energy. For this reason, the Company is not compiling a report using templates 2 to 5 pursuant to this Regulation. Template 1 is disclosed in this section under Report template 1. Nuclear and fossil gas related activities.

As part of the "Sustainable Finance" action plan, a central aim of EU Taxonomy is to channel financial flows into environmentally sustainable activities. In order to achieve this aim, EU Taxonomy intends to create a system for classifying and thereby forming a common understanding of environmentally sustainable activities, hereinafter referred to as economic activities or

activities. When developing the Regulation, the European Commission focused on economic sectors and industries that are expected to have the greatest possible impact on meeting the six central environmental objectives. The identified economic activities were set alongside six central environmental objectives:

- 1) Climate change mitigation (CCM)
- 2) Climate change adaptation (CCA)
- 3) Water (WTR)
- 4) Pollution (PPC)
- 5) Circular economy (CE)
- 6) Biodiversity (BIO)

The European Commission's Delegated Act is providing more detail on which economic activities should potentially qualify as capable of being made environmentally sustainable (Taxonomy-eligible) and which should actually qualify as being conducted in an environmentally sustainable manner (Taxonomy-aligned). Economic activities that are not currently covered by EU Taxonomy cannot qualify as Taxonomy-eligible or Taxonomy-aligned.

Viscom has carried out an assessment on the relevant economic activities of the Group as defined by the Delegated Act and has assigned these either to the economic activities outlined in the regulations or to a NACE code. To avoid double counting, during the analysis of Viscom's economic activities every relevant financial transaction was assigned to a single economic activity. CapEx and OpEx are linked with activities that could (potentially) make a substantial contribution to climate change mitigation. For this purpose, the description of each activity was aligned with Viscom's economic activity. The amounts that were used to calculate Taxonomy-eligible and Taxonomy-aligned revenue, capital expenditure (CapEx) and operating expenditure (OpEx) are based on the figures from the consolidated financial statements.

The following section will provide information on Group-wide Taxonomy-eligible and Taxonomy-aligned revenue, CapEx and OpEx as defined by EU Taxonomy for the 2023 financial year.

REVENUE RATIO AS DEFINED IN EU TAXONOMY

This is the ratio of net revenue from Taxonomy-eligible or Taxonomy-aligned economic activities in a reporting year to total net revenue for this reporting year. The denominator of the revenue ratio is the total net revenue stated in the consolidated statement of comprehensive income for the 2023 financial year. The Company's economic activity – Viscom develops, manufactures and sells high-quality inspection systems for use in industrial production – is not described in the Delegated Regulations and, for this reason, the revenue of EUR 118,780 thousand is to be classified in full as Taxonomy non-eligible. This is why the revenue cannot qualify as Taxonomy-aligned either.

CapEx ratio as defined in EU Taxonomy

This is the ratio of additions to assets from Taxonomy-eligible and Taxonomy-aligned economic activities in a reporting year to total capital expenditure for this reporting year. The denominator of the CapEx ratio is the total capital expenditure for the 2023 reporting year stated in the schedule of assets in the "Disclosures on assets" (A6–A8) section of the notes to the consolidated financial statements.

The capital expenditure analysis identified the following economic activities, which contribute to one or more environmental objectives:

- 4.1. Electricity generation using solar photovoltaic technology: CCM, CCA
- 6.5. Transport by motorbikes, passenger cars and light commercial vehicles: CCM, CCA
- 7.7. Acquisition and ownership of buildings: CCM, CCA

The capital expenditure of EUR 10 thousand on a photovoltaic system that is currently under construction is assigned to the activity 4.1. Electricity generation using solar photovoltaic technology. The activity 4.1. can be attributed to the environmental objective CCM because the technical screening criteria for CCA are not met. The capitalised right-of-use assets in vehicles in accordance with IFRS 16 amounting to

EUR 1,610 thousand are assigned to the activity 6.5. Transport by motorbikes, passenger cars and light commercial vehicles. A contribution is made to the environmental objective CCM as the technical screening criteria for CCA are not met. Activity 7.7. Acquisition and ownership of buildings includes capitalised right-of-use assets for property and buildings in accordance with IFRS 16. This activity does not comply with the technical screening criteria for CCA, which is why it is fully attributed to the environmental objective CCM.

EU Taxonomy divides CapEx and OpEx KPIs into three categories (a–c). Category a) covers capital expenditure and operating expenditure that is related to assets or processes associated with Taxonomy-aligned economic activities. Category b) covers capital expenditure and operating expenditure that is part of a CapEx plan to expand Taxonomy-aligned economic activities or enable economic activities to become Taxonomy-aligned. Category c) covers the non-revenue-related purchase of output from Taxonomy-eligible economic activities and individual measures enabling the target activities to lead to greenhouse gas reductions or become low carbon. Viscom does not undertake any revenue-generating activities that correspond to one of the descriptions of the Taxonomy-eligible economic activities mentioned in the Climate Delegated Act. Additionally, capital expenditure and operating expenditure were both assessed to determine whether they could be assigned to one of the activities, a purchased product or an individual measure. For this reason, the CapEx KPIs relate to individual measures in category c).

Capital expenditure on assets (specifically development costs, vehicles, operating and office equipment, property and buildings, right-of-use assets in accordance with IFRS 16, leasehold improvements, advance payments and construction in progress, software, advance payments for intangible assets, and technical equipment and machinery) for the past financial year was assessed for Taxonomy eligibility and Taxonomy alignment.

Where capital expenditure qualified as Taxonomy-eligible, the second step entailed assessing its Taxonomy alignment. The outcome was that a total of EUR 6,924 thousand or 26 % of Viscom's CapEx is Taxonomy-eligible. Upon further assessment, none of the expenditure was found to be Taxonomy-aligned because the technical screening criteria were not met.

OPEX RATIO AS DEFINED IN EU TAXONOMY

Operating expenditure as defined in EU Taxonomy covers any direct expenditures that are necessary to ensure the continued and effective use of assets (e.g. research and development, servicing, building renovation measures, short-term lease, maintenance and repair).

The operating expenditure analysis identified the following economic activities, which contribute to one or more environmental objectives:

- 6.5. Transport by motorbikes, passenger cars and light commercial vehicles: CCM, CCA
- 7.2. Renovation of existing buildings: CCM, CCA /
3.2 Renovation of existing buildings: CE
- 7.7. Acquisition and ownership of buildings: CCM, CCA

Operating expenditure of EUR 144 thousand for vehicle repairs is assigned to the activity 6.5. Transport by motorbikes, passenger cars and light commercial vehicles. As is the case for capital expenditure, this activity does not comply with the technical screening criteria for CCA and so it is attributed to CCM only. Activity 7.2. Renovation of existing buildings / 3.2 Renovation of existing buildings includes operating expenditure of EUR 64 thousand for building maintenance and servicing. The activity is fully attributed to the environmental objective CCM as the technical screening criteria for CCA and CE are not met. Operating expenditure of EUR 4 thousand for an apartment lease is assigned to 7.7. Acquisition and ownership of buildings and fully attributed to CCM. The technical screening criteria for CCA are not met.

The OpEx KPIs in category a, b, c were classified and assigned in exactly the same way as the CapEx KPIs. The OpEx KPIs relate to individual measures in category c.

The first step also entailed assessing the total operating expenditure of EUR 2,472 thousand for Taxonomy eligibility. The outcome was that EUR 211 thousand or 9 % of Viscom's operating expenditure is Taxonomy-eligible. A further assessment of the Taxonomy-eligible proportion of OpEx to determine compliance with the technical screening criteria revealed that 0 % of the OpEx is Taxonomy-aligned.

Templates in accordance with the EU Taxonomy Regulation

Template: Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Financial year 2023	Year		Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm")						Category enabling activity	Category transitional activity		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			(17)	(18)
Economic Activities	Code	Turnover	Proportion of Turnover, 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover, 2022			
		Currency	%	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N; N/EL	Y/N	%		E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																				
		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		0 %			
Of which enabling																				
		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		0 %			
Of which transitional																				
		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		0 %			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL					
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																				
		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		0 %			
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)																				
		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		0 %			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities (B)																				
		118,780	100 %																	
Total (A + B)																				
		118,780	100 %																	

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
EL – Taxonomy-eligible activity for the relevant objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Template: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Financial year 2023	Year		Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm")					(18)	(19)	(20)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				(16)	(17)	
Economic Activities	Code	CapEx	Currency	Proportion of CapEx 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx 2023	Category enabling activity	Category transitional activity	
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Of which transitional		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
Electricity generation using solar photovoltaic technology		CCM4.1 CCA 4.1	10	0%	EL	N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		0%			
Transport by motorbikes, passenger cars and light commercial vehicles		CCM6.5 CCA 6.5	1,610	23%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL		21%			
Acquisition and ownership of buildings		CCM7.7 CCA 7.7	214	3%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL		8%			
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			1,834	26%	26%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		29%			
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)			1,834	26%	26%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		29%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
CapEx of Taxonomy-non-eligible activities (B)			5,092	74%																	
Total (A + B)			6,926	100%																	

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
EL – Taxonomy-eligible activity for the relevant objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Template: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Financial year 2023 (1)	Year		Substantial contribution criteria										DNSH criteria (“Does Not Significantly Harm”)					Category enabling activity (19)	Category transitional activity (20)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
Economic Activities	Code	OpEx Currency	Proportion of OpEx, 2023 %	Climate Change Mitigation Y/N; N/EL	Climate Change Adaptation Y/N; N/EL	Water Y/N; N/EL	Pollution Y/N; N/EL	Circular Economy Y/N; N/EL	Biodiversity Y/N; N/EL	Climate Change Mitigation Y/N	Climate Change Adaptation Y/N	Water Y/N	Pollution Y/N	Circular Economy Y/N	Biodiversity Y/N	Minimum Safeguards Y/N	Proportion of Taxonomy- aligned (A.1.) or -eligible (A.2.) OpEx, 2022 %	Category enabling activity (19)	Category transitional activity (20)
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)				0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		
Of which enabling				0	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %		
Of which transitional				0	0 %												0 %		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5 CCA 6.5	144	6 %	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	4 %		
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	64	3 %	EL	EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	3 %		
Acquisition and ownership of buildings	CCM 7.7 CCA 7.7	4	0 %	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0 %		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		211	9 %	9 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	7 %		
A. OpEx of Taxonomy-eligible activities (A.1 + A.2)				211	9 %	9 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	7 %		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities (B)				2,262	91 %														
Total (A + B)				2,473	100 %														

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
EL – Taxonomy-eligible activity for the relevant objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Report template 1. Nuclear and fossil gas-related activities

Row	Nuclear energy related activities	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Fossil gas related activities		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No